

## HALL COUNTY BOARD OF EQUALIZATION MEETING JANUARY 28, 2003

The Hall County Board of Equalization met January 28, 2003, by published call and from regular session.

Jeffries made a motion and Rye seconded to go into a board of equalization meeting. Arnold, Eriksen, Humiston, Hartman, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

MEMBERS PRESENT – Members present were Scott Arnold, Jim Eriksen, Richard Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Bob Rye.

COUNTY ASSESSOR APPROVE 2003 PERMISSIVE EXEMPTION APPLICATIONS – County Assessor Jan Pelland presented the board members with the list of the real estate and personal property tax exemptions. These are annual exemption applications for continued use and there are three new applications.

Jeffries made a motion and Arnold seconded to approve the real estate and personal property exemption applications for continued use as presented.

Jeffries questioned why some of the exemptions were partial exemptions. Pelland stated that if the use is charitable, educational or a religious function they are exempt. Jeffries questioned why the Liederkrantz exemption is partial. Pelland stated that because they do some charitable functions they receive the exemption. Some places serve alcohol and they receive a partial exemption because of that. The Salvation Army leases some of their property to Graphic Screen-Printing so that area is not exempt. Nebraska Corn Growers Association is educational so they receive an exemption. Jeffries expressed concern on the numbers that are exempt and Pelland stated that if the organization meets the criteria they are exempt. There would need to be changes in the legislation to change any of these.

The vote on the motion to approve was taken. Arnold, Eriksen, Hartman, Humiston, Jeffries and Lancaster all voted yes and none voted no. Robert Rye abstained. Motion carried.

Pelland stated that she received three new exemption applications. Mid-Nebraska Individual Services Inc. they file under charitable because of their work with the disabled. Nebraska Legal Services provides low cost or no cost legal services to the public and the Salvation Army purchased a home for the Chaplains.

Arnold made a motion and Jeffries seconded to approve the new exemption applications for Mid-Nebraska Individual Services, Nebraska Legal Services and the Salvation Army. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

TAX CORRECTION NOTICES – County Assessor Jan Pelland presented tax correction notices #2795 to #2816. Jeffries made a motion and Arnold seconded to authorize the chair to initial tax correction notices #2795 to #2816. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

Jeffries made a motion and Arnold seconded to go out of the board of equalization meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

Returned to regular session.

---

Marla J. Conley Hall County Clerk